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Acting Comptroller

23 JUN 1956

Chief, Technical Accounting Staff

Finance Officers Meeting

18 May 1956

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1. This meeting was attended by the Station Comptroller and his assistant, the Finance Officer from each Base in the Station, and the Finance Officers from [REDACTED]. Also present were several other representatives of [REDACTED] who participated in the program.

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2. As a general observer, it is believed that substantial advantages derive from the periodic meetings of station finance officers as they provide opportunity for exchanges of viewpoints on all aspects of field finance activities which would not otherwise be available. The practice of inviting finance officers to these meetings from adjacent areas outside the [REDACTED] also is worthwhile as it provides a broader background in technical discussions and benefits both the [REDACTED] finance officers and those invited from adjacent areas.

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3. The agenda for the meeting covered many subjects, including reviews by Base Finance Officers of assigned sections of regulatory issuances relating to policy and procedure.

4. The Finance Officers indicated that in some cases the bases receive from headquarters notices of approval of projects without concurrently receiving allotments or any indication that allotments are to follow. The bases are nevertheless acting upon the advice of project approval as authority to make funds available and, as a result, obligations are incurred even though no allotments have been received. It is recommended that Area Divisions make sure that allotments are issued concurrently with notices of project approvals to preclude such situations.

5. The Finance Officers raised a question as to the feasibility of providing a simplified procedure for reporting small cash overages and shortages so that a detailed report thereon would not be required to be reported to headquarters. Examples were cited in which small amounts require detailed reports completely out of relation to the significance of the cash variance, such as a case in which a [REDACTED] worth about \$.025 was found on the floor, when a safe was moved. It is recommended that, if feasible, the present regulations be modified to permit reports for small overages and shortages to be made by merely listing the items in the monthly reports with authority to write-off to cost or miscellaneous receipts as appropriate; specific limitation perhaps should be established authorizing such treatment for amounts of shortages

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of less than \$5.00 each and amounts of overages of less than \$10.00 each. Indication was made that because of the burden imposed by the present regulations it is the current practice in some installations to maintain small "slush" funds in which minor variances are absorbed or deposited.

6. A question was raised relative to the requirements in the regulation for providing certificates in lieu of receipts. Paragraph [REDACTED] states that separate certificates are required for each expenditure for which a receipt is not obtained. The Disbursement Voucher form prescribed for Class A Stations [REDACTED] provides a section to incorporate a single certificate for all expenditures for which receipts are not obtained. As most stations are not obtaining [REDACTED]

7. A review of [REDACTED] Class A Accounting and Reporting Procedures by one Finance Officer included comments on various deficiencies resulting from changed procedures which have not been incorporated in the [REDACTED] be promulgated as soon as possible after each authorized change in procedure. This should be done in order to provide field personnel with current regulatory guides for their operations.

8. A number of suggestions were made relative to the preparation of T/A's. These included:

- (1) Provide snap-out, one-time carbon forms.
- (2) Provide for showing the voucher number on the form to eliminate need for preparing a covering voucher.

(3) Discontinue requirement that copies of T/A's relative to transactions between field stations be transmitted to Headquarters. These have been discontinued about two years ago with Headquarters' approval in the NA area.

(4) Discontinue requiring transmittal dispatches to cover T/A's sent to Headquarters or other stations.

(5) Provide copies of travel orders with T/A's covering the transfer of travel advances to the field as these are needed and are not being received (MOB was awaiting travel orders on 5 T/A's). While considerable data are shown on the T/A's since the merger on this form of data previously shown on the travel data sheet, copies of travel orders are still needed in the field.

(6) Provide copies of letter orders covering contract and staff agents as attachments to the related T/A's.

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*Recently
discontinued
by RI*

*area
P.O.
Problem*

*order not
issued on
contract agents*

*present
of this action*

9. The Finance Officers were instructed to complete the column on Schedule E of the Monthly Finance Report for estimated obligations for the ensuing month. They also were provided with necessary cross-reference data to permit identification of [REDACTED] voucher numbers, where needed, whenever requests are sent to headquarters for vouchers or receipts covering periods previous to the establishment of decentralized finance operations.

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10. There is attached a copy of the notes on this subject meeting prepared by the Station Comptroller.

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ATTACHMENT:

TAS/FWG/bw (22 June 1956)

Distribution:

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MISSING PAGE

ORIGINAL DOCUMENT MISSING PAGE(S):

Attachments Missing